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Annual Report
Fiscal Year 1985-86

Louisiana Department of Revenue and Taxation

Because of the state's current fiscal situation, this report was produced, camera-ready, by the Department's Public Relations staff on a desktop publishing computer system.

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The Secretary's Letter

To:

The Honorable Edwin W. Edwards
Governor of Louisiana
and
Members of the Louisiana Legislature

It is with pleasure that I present to you the annual report of the Louisiana Department of Revenue and Taxation for the 1985-86 fiscal year. Total collections for the year were $3.2 billion, a 9.01 percent decrease from fiscal year 1984-85. However, Department audit collections rose from $85 million to $94 million.

The 10.92 percent increase in audit collections occurred despite the existence of net operating loss carry-back/carry-forward legislation and the filing of 7,726 bankruptcies. Much of our success with audit collections can be directly attributed to accelerated audit activity made possible by the increase in the size of the audit staff.

I am grateful for the ongoing support you are giving this Department. Now more than ever my staff and I are dedicated to our singular goal: the efficient and equitable collection of all Louisiana taxes.

Shirley McNamara
Secretary of Revenue and Taxation

Department Directory

Baton Rouge (Main Office)
330 North Ardenwood

Department Information	(504) 925-7537
Tax Forms	(504) 925-7532
Accounts Receivable	(504) 925-7448
Central Registration	(504) 925-7318
Excise Taxes	(504) 925-7656
Income and Corporation Franchise Taxes	(504) 925-4611
Inheritance and Gift Taxes	(504) 925-7424
Unclaimed Property	(504) 925-7425
Natural Resources, Severance Tax	(504) 925-7500
Public Relations	(504) 925-1798
Research	(504) 925-7623
Sales Tax	(504) 925-7356

Louisiana Tax Commission
Jamar Adcock, Chairman
923 Executive Park, Suite 12
Baton Rouge, LA 70896
(504) 925-7830

District Offices

Alexandria
900 Murray Street
(318) 487-5322

Houston, Texas
2656 South Loop West, Suite 570
(713) 667-6074

Lafayette
119 Vine Street
(318) 265-5455

Lake Charles
1528 East Prien Lake Road
(318) 491-2561

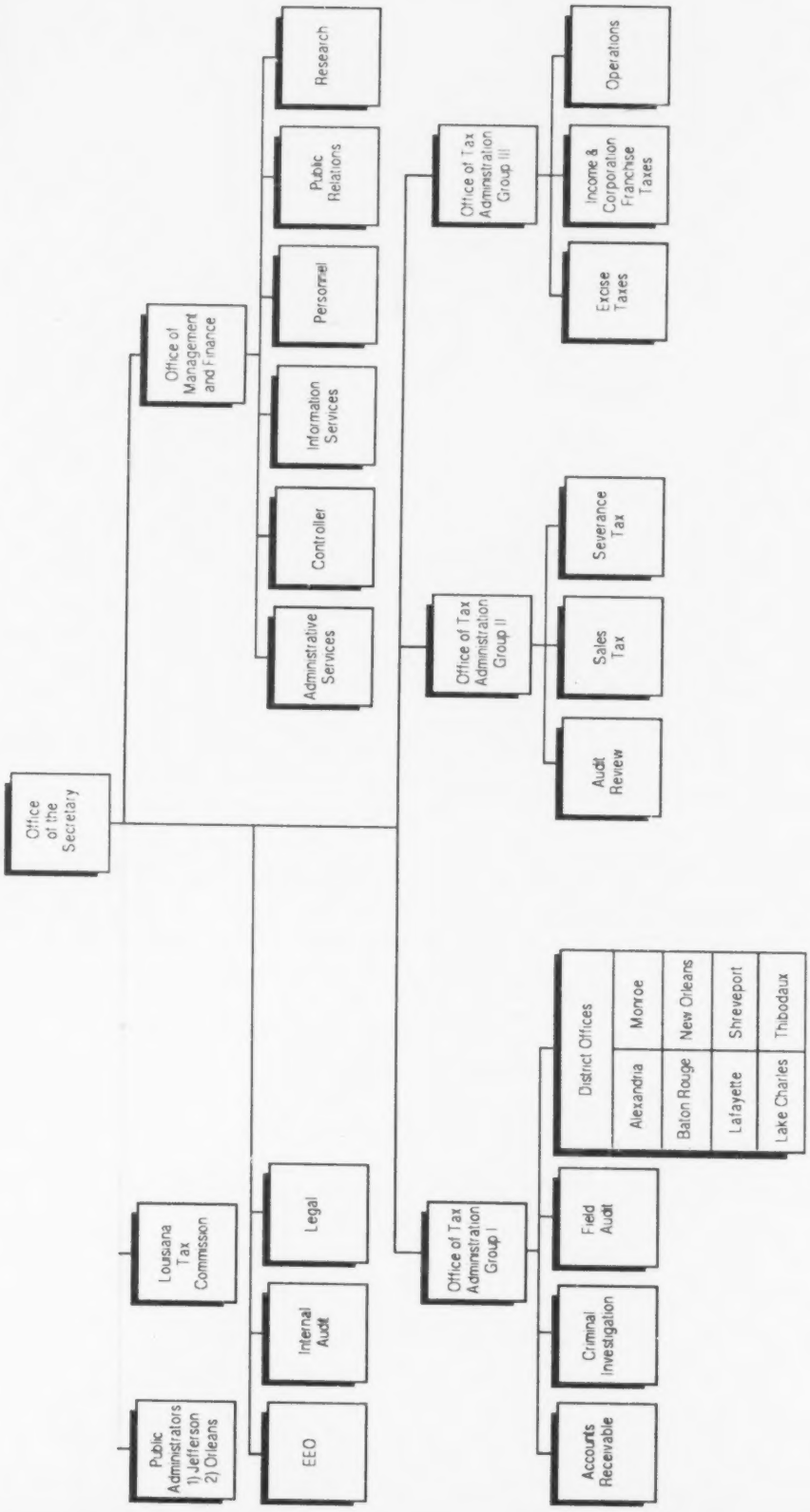
Monroe
122 St. John Street
(318) 362-3151

New Orleans
230 Loyola Avenue, 6th Floor
(504) 568-5225

Shreveport
1525 Fairfield Avenue
(318) 226-7505

Thibodaux
1418 Tiger Drive
(504) 446-3360

Organizational Chart



Department Profile

The Department of Revenue and Taxation is responsible for the administration and collection of the taxes and fees which make up the majority of the State of Louisiana's revenue sources. Secretary of Revenue and Taxation Shirley McNamara is head of the Department and is a member of the Governor's cabinet. She has served in this position since June 1976 when she was appointed by Governor Edwards.

The tax functions of the Department are divided into three administrative groups. The majority of the support functions are grouped under the Office of Management and Finance.

The Louisiana Tax Commission is a three-member panel which operates under the authority of the Department of Revenue and Taxation. The Commission is directly responsible for the ad valorem assessments of the following public service corporations or companies: railroad companies; telephone and telegraph companies; pipeline companies; private car lines; electric, gas, and water companies.

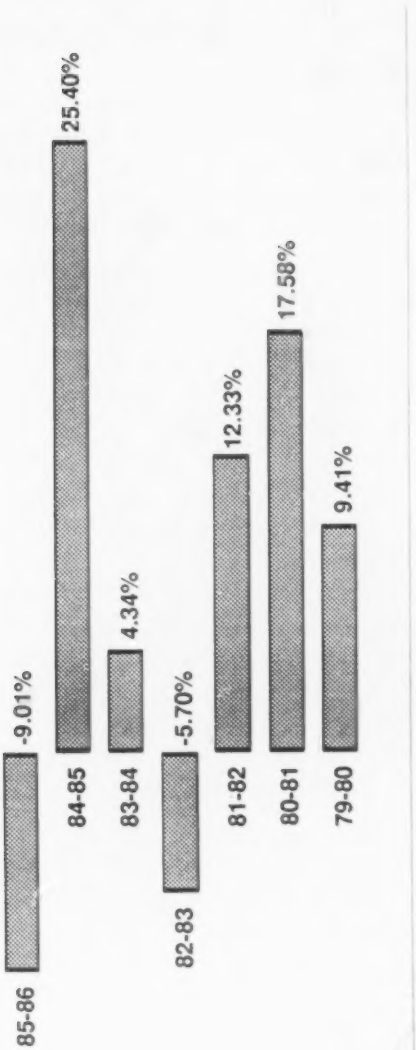
The Louisiana Tax Commission is also responsible for ascertaining that all properties are assessed equitably and uniformly as prescribed in the Constitution of the State and by statute.

Detailed summaries of the activities of the Louisiana Tax Commission are contained in a biennial report which may be obtained by writing to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

Operating Expenses

	1985-86
Salaries and Related Benefits	$22,112,390.80
Travel	1,610,551.00
Operating Services	6,194,328.50
Operating Supplies	268,914.51
Professional Services	73,573.00
Interagency Transfers	86,940.08
Capital Outlay	206,777.25
Total Expenditures	**$30,553,475.14**
Cost per $100 of tax collected	$.96

Total Department Collections



TOTAL REVENUE COLLECTIONS
PERCENT OF CHANGE
FROM PRIOR FISCAL YEAR

TOTAL DEPARTMENT COLLECTIONS

Fiscal Year	Total Collections	% Change
1985-86	**$3,169,228,485.40**	**–9.01**
1984-85	3,482,893,487.27	25.40
1983-84	2,777,535,437.10	4.34
1982-83	2,662,087,740.84	–5.70
1981-82	2,822,877,909.32*	12.33
1980-81	2,512,990,869.77*	17.58
1979-80	2,137,176,437.74*	9.41

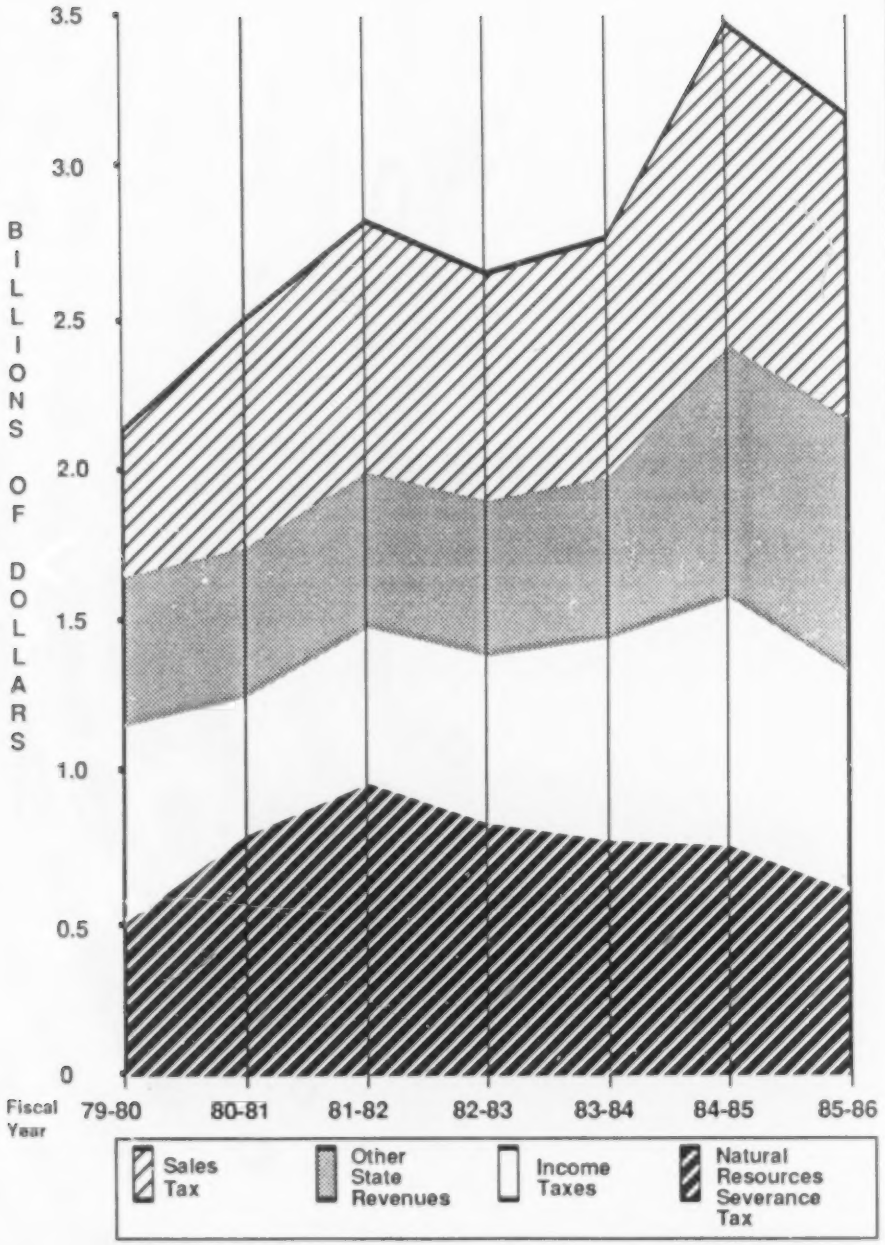
*Does not include accrued revenues.

Comparative Revenue Collections

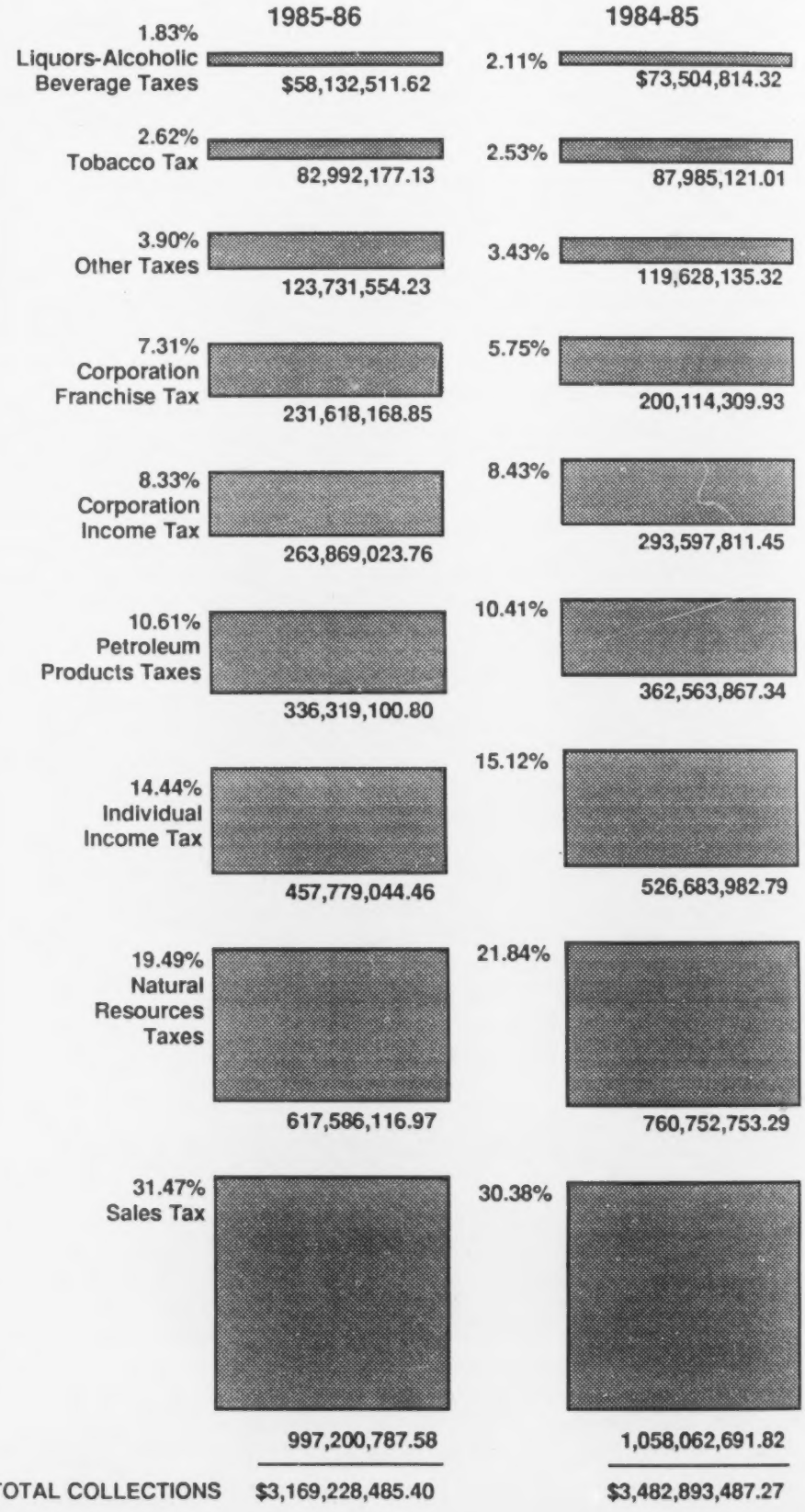
State Revenues	1985-86	1984-85	% Change
Contractor Fee, Non-Resident	9,170.00	0.00	0.00
Corporation Franchise Tax	231,618,168.85	200,114,309.93	15.74
Electric Cooperative Fee	30,973.70	31,511.91	-1.71
Gift Tax	2,421,046.51	2,344,458.85	3.27
Hazardous Waste Disposal Tax	2,820,462.32	4,942,912.86	-42.94
Income Taxes			
Corporation	263,869,023.76	293,597,811.45	-10.13
Individual	457,779,044.46	526,683,982.79	-13.08
Inheritance and Estate Transfer Tax	38,451,618.63	31,790,122.46	20.95
Liquors-Alcoholic Beverage Taxes			
Alcoholic Beverage	18,594,772.13	19,775,989.02	-5.97
Retail Alcoholic Beverage	11,032,114.36	20,322,464.69	-45.71
State Beer	28,505,625.13	33,406,360.61	-14.67
Minerals-Oil and Gas			
Pipeline Safety Inspection Fee	856,668.70	0.00	0.00
Natural Resources Taxes			
General Severance	617,457,825.22	760,657,160.63	-18.83
Reforestation Severance	128,291.75	95,592.66	34.21
Occupational License Tax	109,198.88	305,914.80	-64.30
Petroleum Products Taxes			
Gasoline	280,767,533.41	306,299,666.19	-8.34
Inspection Fee (Gasoline)	731,075.84	785,144.57	-6.89
Special Fuels	54,820,491.55	55,479,056.58	-1.19
Public Utilities Taxes			
Inspection and Supervision Fee	2,768,082.46	1,216,550.31	127.54
Motor Carrier Fee*	155.00	35.71	334.05
Natural Gas Franchise	11,279,725.38	11,858,553.14	-4.88
Transportation and Communication	28,219,212.38	30,226,377.86	-6.64
Sales Tax	997,200,787.58	1,058,062,691.82	-5.75
Soft Drinks Tax	11,803,133.60	11,045,119.18	6.86
Soft Drink Permit Fee	4,395.23	2,075.93	111.72
Tobacco Tax	82,984,702.13	87,984,191.01	-5.68
Tobacco Tax Permit Fee	7,475.00	930.00	703.76
Unclaimed Property	3,045,087.12	2,513,126.52	21.17
Total	**3,147,315,861.08**	3,459,542,111.48	-9.03
Other Taxes			
Beer Tax			
Parishes and Municipalities	5,110,877.39	5,354,879.19	-4.56
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition Distnct	11,709,266.81	12,668,334.54	-7.57
New Orleans Exhibition Hall Authority	5,092,480.12	5,328,162.06	-4.42
Total Other Taxes	**21,912,624.32**	23,351,375.79	-6.16
Grand Total	**$3,169,228,485.40**	$3,482,893,487.27	-9.01

* Transferred to the Department of Public Safety

Collection Trends

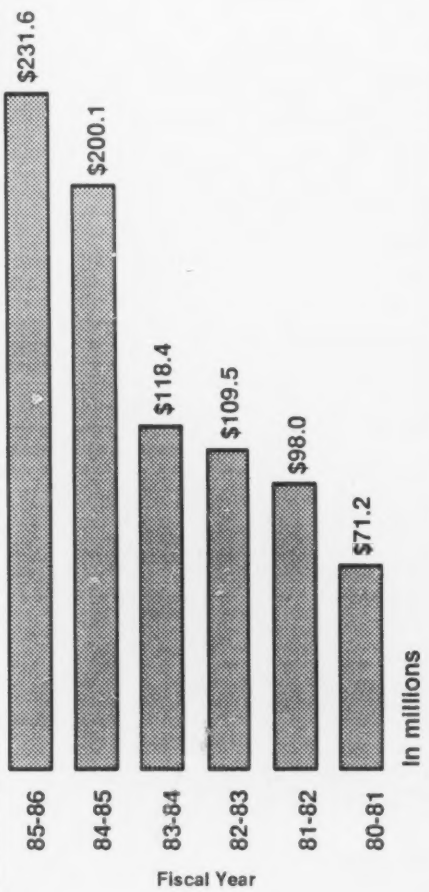


Summary of Major Revenue Sources



Major Revenue Sources

Corporation Franchise Tax



Corporation franchise tax collections rose from $200.1 million to $231.6 million, an increase of 15.74 percent, in fiscal year 1985-86, following a dramatic 69 percent increase the previous year as a result of a tax increase passed in the March 1984 Extraordinary Session of the Louisiana Legislature.

Effective July 1, 1984, the corporation franchise tax rate was increased from $1.50 per each $1,000 of capital stock, surplus, undivided profits, and borrowed capital (taxable base) to $1.50 for each $1,000 of taxable base up to $300,000 and $3 for each $1,000 of taxable base over $300,000. The minimum amount of tax paid by a corporation is $10 per year. Corporation franchise tax, administered by the Income and Corporation Franchise Taxes Section, is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempted by statute.

Fiscal Year	Amount Collected	% Change
1985-86	**$231,618,168.85**	**15.74**
1984-85	200,114,309.93	69.01
1983-84	118,402,976.32	8.11
1982-83	109,522,055.03	11.81
1981-82	97,954,666.76*	37.61
1980-81	71,183,427.78*	9.02

*Does not include accrued revenues.

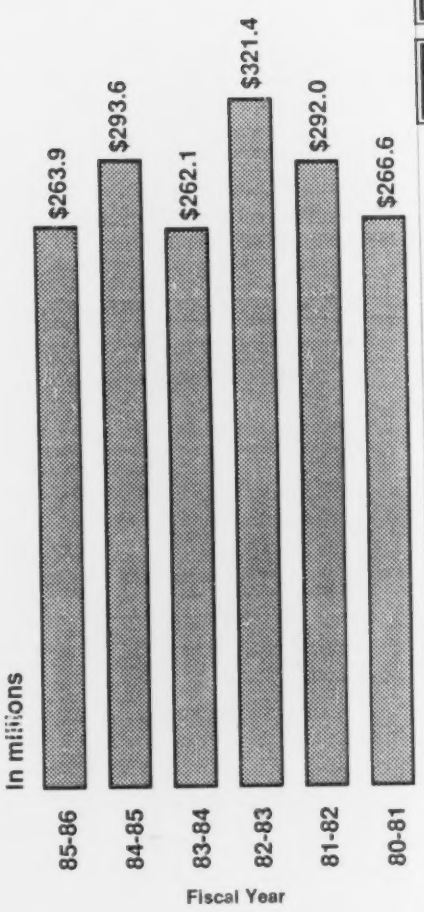
Corporation Income Tax

Corporation Income Tax, which applies to all corporations deriving income from Louisiana sources, is administered by the Income and Corporation Franchise Taxes Section. Corporation income tax is levied on the net taxable income of all domestic and foreign corporations, unless specifically exempted by statute.

In fiscal year 1985-86, corporation income tax collections fell from $293.6 million to $263.9 million, a decline of 10.13 percent:

The rates of the tax are as follows:

1) Four percent on the first $25,000 of net taxable income;
2) Five percent on the next $25,000;
3) Six percent on the next $50,000;
4) Seven percent on the next $100,000; and
5) Eight percent on amounts over $200,000.



Fiscal Year	Amount Collected	% Change
1985-86	**$263,869,023.76**	**–10.13**
1984-85	293,597,811.45	12.02
1983-84	262,099,721.46	–18.44
1982-83	321,372,015.01	10.08
1981-82	291,952,896.20*	9.50
1980-81	266,611,483.73*	6.93

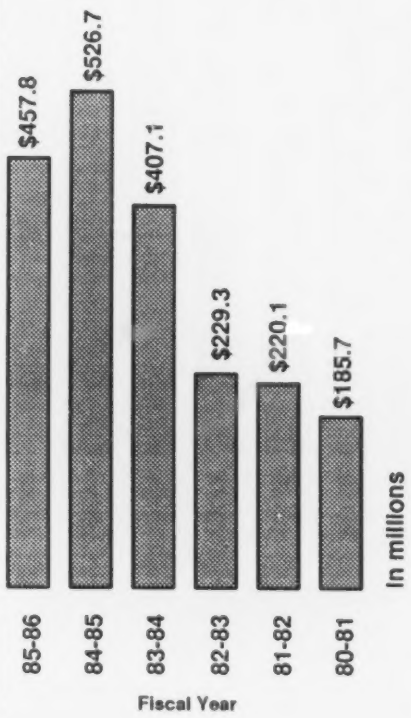
*Does not include accrued revenues.

Individual Income Tax

In fiscal year 1985-86, individual income tax collections declined from $526.7 million to $457.8 million, a drop of 13.08 percent. This followed a 29.37 percent increase in fiscal year 1984-85 and a dramatic 77.57 percent increase in fiscal year 1983-84, which reflected the change in the computation of the tax enacted by the legislature in the 1983 Second Extraordinary Session.

Administered by the Income and Corporation Franchise Taxes Section, Louisiana individual income tax applies to all income received by a Louisiana resident, and all income from Louisiana sources received by a non-resident or part-year resident. The tax is based on federal tax laws for simplification, although Louisiana's is not a true "piggyback" system. The starting point for computation of the tax is federal adjusted gross income, less federal excess itemized deductions. A deduction is allowed for the amount of federal income tax paid.

A taxpayer filing as single, as married filing separately, or as head of household is taxed at the following rates: 2 percent of the first $10,000; 4 percent of the next $40,000; and 6 percent of taxable income over $50,000. A qualifying widow or married persons filing a joint return are taxed at the following rates: 2 percent of the first $20,000; 4 percent of the next $80,000; and 6 percent of the taxable income over $100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single and married filing separately—$4,500; married filing jointly, head of household and qualifying widow—$9,000. A deduction of $1,000 is allowed for each dependent and for each taxpayer and spouse who is 65 years of age or older and/or blind. In addition, various credits are allowed against the tax. The most commonly claimed credits include credit for taxes paid to other states, certain disabilities, and ten percent of the credits allowed on the federal return.



Fiscal Year	Amount Collected	% Change
1985-86	**$457,779,044.46**	**–13.08**
1984-85	526,683,982.79	29.37
1983-84	407,101,052.21	77.57
1982-83	229,261,077.87	4.15
1981-82	220,133,618.93*	18.57
1980-81	185,663,491.12*	–24.97

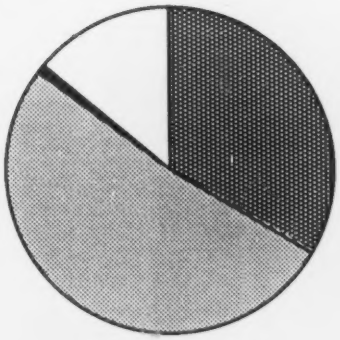
*Does not include accrued revenues.

Individual Income Tax Returns by Filing Status & Tax Brackets 1985 Tax Year

INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS*

*As of September 26, 1986

Filing Status	
Single	481,075
Married Filing Jointly	751,999
Married Filing Separately	11,450
Head of Household and Qualifying Widow	194,883
Total Returns Filed	1,439,407



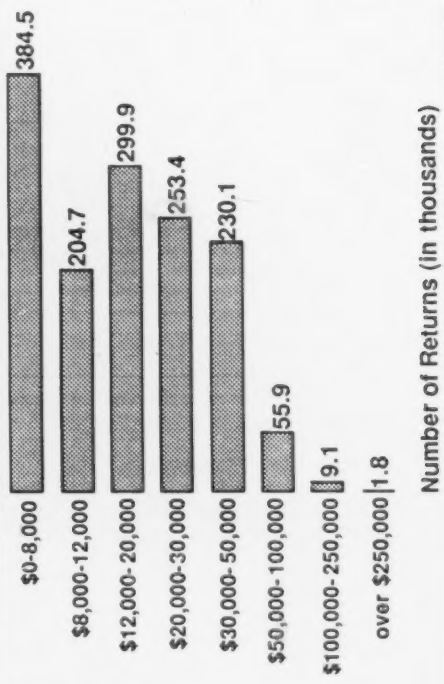
- Single — 33.42%
- Married Filing Jointly — 52.24%
- Married Filing Separately — .8%
- Head of Household and Qualifying Widow — 13.54%

LOUISIANA INCOME TAX AFTER CREDITS*

*As of September 26, 1986

Brackets of Louisiana Income Tax After Credits	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
0- .99	445,270	0
1- 9.99	32,611	176,018
10- 19.99	31,770	483,045
20- 39.99	58,942	1,770,771
40- 59.99	55,079	2,761,854
60- 99.99	99,775	7,945,722
100- 199.99	162,039	23,664,739
200- 299.99	111,478	27,559,994
300- 399.99	93,764	32,619,902
400- 599.99	144,924	71,358,488
600- 999.99	140,626	106,695,443
1,000- 1,599.99	43,402	52,486,929
1,600- 2,199.99	9,431	17,406,318
2,200- 3,999.99	6,755	18,969,602
4,000- 5,999.99	1,634	7,892,252
6,000- 9,999.99	1,059	8,049,112
10,000 and over	848	20,365,891
Total	**1,439,407**	**$400,206,080**

Individual Income Tax Returns by Income Brackets & Zip Code Areas 1985 Tax Year



FEDERAL ADJUSTED GROSS INCOME BY INCOME BRACKETS*

*As of September 26, 1986

Federal Adjusted Gross Income Bracket ≥	- <	Total Federal Adjusted Gross Income (line7a)	Number of Returns Filed
0 -	6,000	856,606,912	281,024
6,000 -	8,000	724,915,292	103,521
8,000 -	10,000	945,086,364	105,042
10,000 -	12,000	1,094,071,657	99,640
12,000 -	15,000	1,725,285,091	128,231
15,000 -	20,000	2,986,510,923	171,670
20,000 -	25,000	3,131,766,997	139,711
25,000 -	30,000	3,114,137,794	113,650
30,000 -	40,000	5,397,853,202	156,460
40,000 -	50,000	3,259,519,919	73,616
50,000 -	70,000	2,424,445,523	42,313
70,000 -	100,000	1,109,908,672	13,587
100,000 -	150,000	725,639,039	6,062
150,000 -	250,000	577,771,209	3,081
250,000 -	500,000	440,992,971	1,314
500,000 -	1,000,000	231,388,164	351
over	1,000,000	279,235,927	134
Total		29,025,135,656	1,439,407

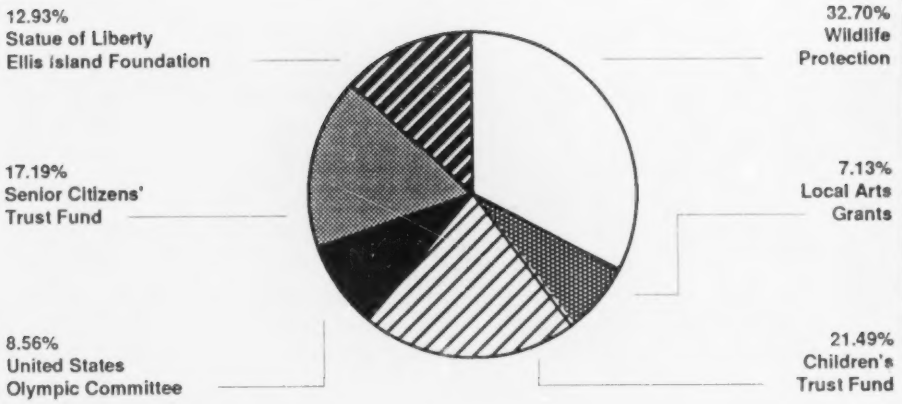
ADJUSTED LOUISIANA TAX BY ZIP CODE AREA*

*As of September 26, 1986

ZIP CODE AREA		Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Average Federal Adjusted Gross Income	Total Adjusted Louisiana Tax (Line 10)	Average Adjusted La. Tax
700	Metairie, Kenner, Westwego, Harvey, Marrero, Lutcher	215,769	4,539,707,401	21,040	65,409,573	303
701	New Orleans	188,264	3,720,257,544	19,761	54,462,144	289
703	Thibodaux, Houma, Raceland, Morgan City	85,997	1,706,205,860	19,840	23,256,706	270
704	Hammond, Slidell, Bogalusa, Mandeville, Covington	81,208	1,629,363,718	20,064	21,631,144	266
705	Lafayette, Opelousas, Jennings, Crowley	176,734	3,596,037,699	20,347	50,384,042	285
706	Lake Charles, Cameron, Westlake, Sulphur, DeRidder	71,205	1,494,123,252	20,983	20,795,659	292
707	Baker, Zachary, Denham Springs, Plaquemine, Gonzales	84,921	1,711,831,119	20,158	23,044,796	271
708	Baton Rouge	112,221	2,473,270,654	22,039	36,970,369	329
710	Mansfield, Coushatta	51,515	975,548,286	18,937	11,888,002	231
711	Shreveport, Bossier City	97,266	2,108,681,038	21,680	30,701,539	316
712	Monroe, Ruston, Winnsboro	89,209	1,691,056,556	18,956	21,458,096	241
713	Alexandria, Bunkie, Ferriday, Vidalia	59,299	1,079,122,568	18,198	12,983,736	219
714	Zwolle, Leesville, Many, Fort Polk, Natchez	43,970	775,974,305	17,648	9,179,716	209
	Out-of-State	81,829	1,523,955,656	18,624	18,040,558	220
Total		1,439,407	$29,025,135,656	$20,165	$400,206,080	$278

Individual Income Tax Refund Checkoffs

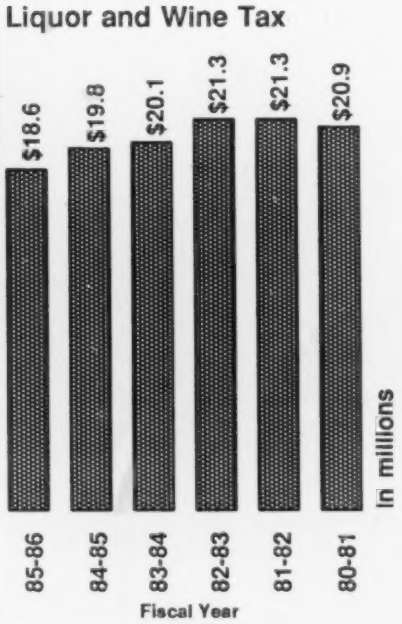
1985 Tax Year

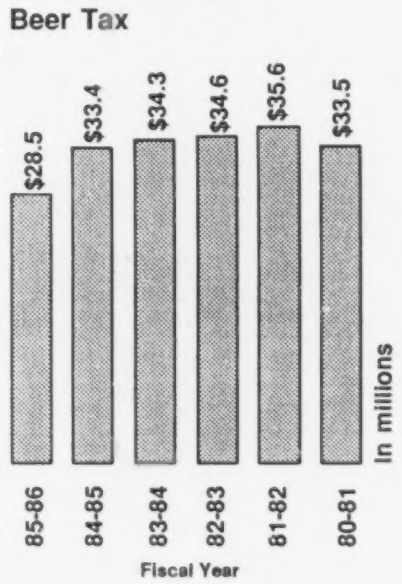


(As of December 31, 1987)

Donation	Total Number of Donations	Total Amount Donated	% of Total Donations	Average Donation
Wildlife Protection	14,799	93,004	32.70	6.28
Local Arts Grants	4,904	20,275	7.13	4.13
Children's Trust Fund	10,823	61,135	21.49	5.65
United States Olympic Committee	6,512	24,358	8.56	3.74
Senior Citizens' Trust Fund	10,173	48,894	17.19	4.81
Statute of Liberty/Ellis Island	8,495	36,769	12.93	4.33
Total	**55,706**	**$284,435**	**100.00**	**$5.11**

Liquors-Alcoholic Beverage Taxes





In fiscal year 1985-86, Louisiana's beer, liquor, and wine taxes fell from $53.2 million to $47.1 million, a decline of 11.44 percent. The retail alcoholic beverage (RAB) tax which was in effect from July 1, 1984, through December 31, 1985, is included in the comparative collection figures on page eight.

Liquor taxes, which are administered by the Excise Taxes Section, are levied on beer, liquor, and wine, and paid by the first handler of the product in the state. The rates are: beer (and other beverages with an alcoholic content of .05 to 6 percent)-$10 per 31-gallon barrel; liquor-66 cents per liter; sparkling wine-42 cents per liter; still wine-3 cents per liter if the wine's alcoholic content is not over 14 percent, and 6 cents per liter if the wine's alcoholic content exceeds 14 percent, but is not more than 24 percent.

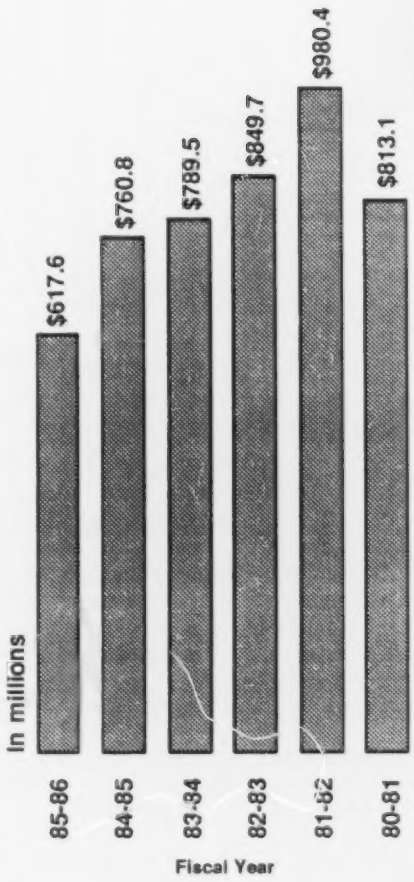
Fiscal Year	Beer Tax	Liquor and Wine Tax	Total	% Change
1985-86	$28,505,625.13	$18,594,772.13	$47,100,397.26	-11.44
1984-85	33,406,360.61	19,775,989.02	53,182,349.63	-2.17
1983-84	34,280,564.38	20,078,689.57	54,359,253.95	-2.84
1982-83	34,604,233.26	21,345,530.93	55,949,764.19	-1.75
1981-82	35,635,690.47*	21,309,302.06*	56,944,992.53*	4.64
1980-81	33,516,609.33*	20,905,140.63*	54,421,749.96*	6.82

*Does not include accrued revenues.

Natural Resources Taxes

Louisiana natural resources taxes, commonly known as general severance taxes, are collected on all natural resources, including oil and gas, "severed" from Louisiana soil and water. Natural resources severance collections declined in fiscal year 1985-86 for the fourth consecutive year to $617.6 million, an 18.8 percent drop from fiscal year 1984-85.

The tax rates for the various natural resources remained the same in fiscal year 1985-86, except for the imposition of an annual safety and odorization inspection fee of $12 per mile, effective July 6, 1985.



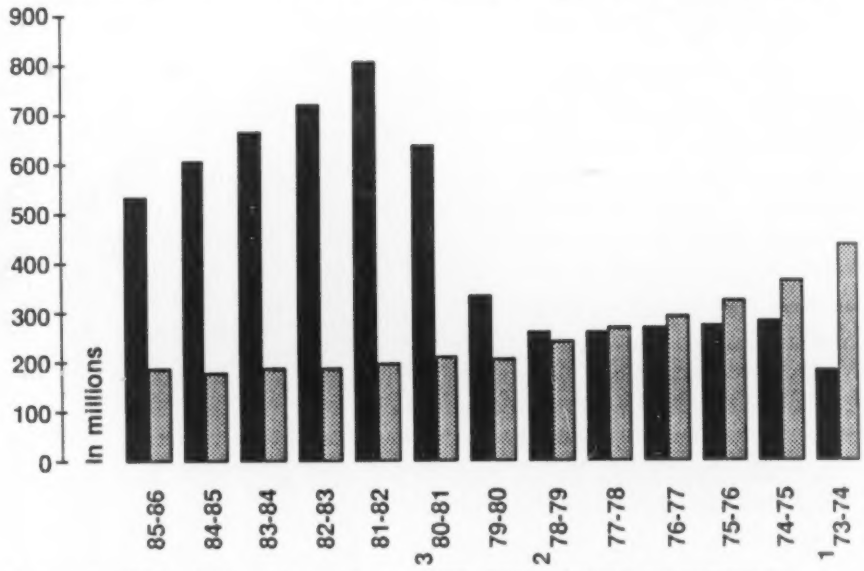
Fiscal Year	Amount Collected	% Change
1985-86	**$617,586,116.97**	**–18.82**
1984-85	760,752,753.29	–3.65
1983-84	789,531,341.36	–7.09
1982-83	849,737,667.11	–13.33
1981-82	980,421,793.79*	20.58
1980-81	813,072,930.10*	55.50

*Does not include accrued revenues.

Natural Resources

Production & Net Cash Collections

OIL/CONDENSATE PRODUCTION AND NET CASH COLLECTIONS



[1] January 1, 1974—the tax rate on oil and condensate was changed from 18-26¢ per barrel, to 12.5% of value.

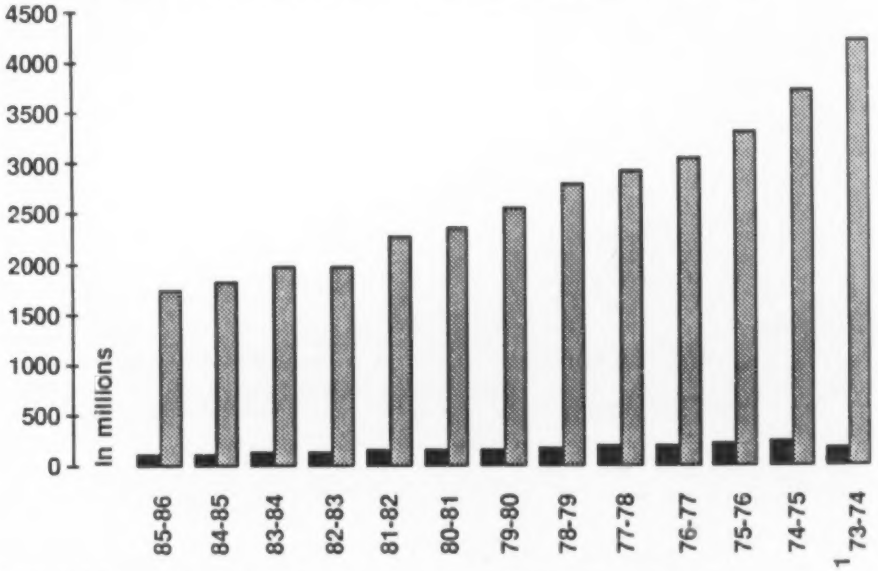
[2] June 1979—the gradual decontrol of oil initiated.

[3] January 1981—the total decontrol of oil attained.

Oil/condensate tax collections in millions of dollars

Oil/condensate production in millions of barrels

NATURAL GAS PRODUCTION AND NET CASH COLLECTIONS



[1] January 1, 1974—the tax rate on natural gas was changed from 3.3¢ per MCF to 7¢ per MCF.

Natural gas tax collections in millions of dollars

Natural gas production in millions of MCFs

Resource	1985-86	1984-85	% Change
Oil/Condensate	486,223,883.09	623,226,158.75	–21.98
Gas	120,272,997.05	126,168,282.51	–4.67
Minerals	3,512,970.24	4,241,280.35	–17.17
Timber/Pulpwood	7,447,974.84	7,021,439.02	6.12
Reforestation	128,291.75	95,592.66	30.52
Total	**$617,586,116.97**	**$760,752,753.29**	**–18.82**

Natural Resources Collections by Resource

OIL/CONDENSATE AND NATURAL GAS PRODUCTION AND NET CASH COLLECTIONS (Does not include accrued revenues.)

Year	Oil/Condensate Tax Collections (Dollars)	Oil/Condensate Production (Barrels)	Natural Gas Tax Collections (Dollars)	Natural Gas Production (MCFs)
1985-86	**$533,761,390.59**	**186,743,286.43**	**$119,819,142.98**	**1,740,016,533.00**
1984-85	606,909,815.97	181,208,017.89	124,847,347.91	1,840,044,177.39
1983-84	666,845,430.85	189,662,280.13	136,337,169.62	1,989,605,857.00
1982-83	719,725,489.89	186,883,693.33	138,363,571.89	1,975,467,139.00
1981-82	809,285,811.93	197,968,513.76	159,424,740.93	2,290,214,109.00
1980-81	639,024,418.95	209,963,775.50	160,872,591.05	2,363,366,389.00
1979-80	335,017,133.47	209,158,801.43	174,308,230.58	2,558,384,379.00
1978-79	261,942,795.10	242,412,166.36	191,764,975.60	2,798,454,541.00
1977-78	259,613,666.82	269,112,519.36	202,031,301.80	2,926,564,328.00
1976-77	269,874,158.46	295,457,801.18	210,372,381.15	3,066,449,864.00
1975-76	275,928,253.21	326,217,542.62	225,791,583.52	3,321,032,842.00
1974-75	282,483,486.72	364,522,502.89	250,940,363.57	3,730,912,260.00
1973-74	186,060,926.59	440,660,860.75	192,213,660.23	4,238,244,668.00

Natural Resources Net Cash Distribution by Parish

Parish	Total tax collected	Tax collected on all timber products	Tax collected on all other products	Oil tax	Gas tax	Gas or LPG tax	Sulphur tax	Timber tax
Acadia	17,802,554.46	[illegible]	17,752,563.44	14,210,800.74	3,541,075.65	858.80	0.00	45,836.14
Allen	3,706,349.48	281,279.92	3,425,069.56	3,148,820.14	263,337.68	0.00	0.00	166,250.92
Ascension	1,388,505.81	17,080.25	1,371,445.56	1,238,121.33	131,740.72	0.00	0.00	5,269.68
Assumption	2,796,992.94	3,230.34	2,793,762.60	1,778,727.77	981,848.68	0.00	0.00	2,094.35
Avoyelles	1,449,826.58	20,702.52	1,429,124.06	1,427,368.28	1,757.78	0.00	0.00	12,194.30
Beauregard	6,006,395.11	357,572.18	5,648,822.93	5,357,598.75	258,673.95	0.00	0.00	99,173.47
Bienville	2,498,342.38	322,159.11	2,176,183.27	630,682.68	1,544,465.55	0.00	0.00	174,879.40
Bossier	6,014,742.50	217,994.05	5,796,748.45	4,939,918.66	855,467.82	0.00	0.00	152,180.19
Caddo	8,326,278.28	[illegible]	[illegible]	7,325,862.36	[illegible]	0.00	0.00	29,865.00
Calcasieu	14,769,424.05	94,268.61	14,675,155.44	13,044,239.19	1,622,448.36	0.00	0.00	20,272.88
Caldwell	1,150,574.98	138,327.28	1,012,247.70	[illegible]	[illegible]	0.00	0.00	83,820.52
Cameron	42,364,549.15	212.50	42,366,336.65	33,327,675.99	9,037,200.89	0.00	0.00	81.13
Catahoula	4,231,937.10	25,264.76	4,206,672.34	4,193,190.96	54.42	0.00	0.00	16,481.44
Claiborne	14,494,450.39	[illegible]	14,266,238.54	12,554,324.47	1,709,979.95	0.00	0.00	139,235.41
Concordia	8,185,027.72	13,951.81	8,171,075.91	[illegible]	90,730.43	0.00	0.00	9,670.16
DeSoto	2,918,931.42	257,460.93	2,561,470.49	1,171,379.77	1,387,574.10	0.00	0.00	140,589.94
East Baton Rouge	15,549,843.70	18,745.48	15,531,098.22	13,117,819.41	2,381,062.87	0.00	0.00	12,991.68
East Carroll	8,002.81	[illegible]	1,410.72	1,410.72	0.00	0.00	0.00	4,669.59
East Feliciana	263,435.75	121,744.24	141,691.51	86,113.84	5,889.87	0.00	0.00	86,902.52
Evangeline	5,193,461.08	56,400.32	5,137,060.76	4,638,556.23	498,504.53	0.00	0.00	37,016.01
Franklin	383,306.85	3,772.17	[illegible]	[illegible]	146,011.32	0.00	0.00	2,135.38
Grant	589,348.16	[illegible]	200,055.51	145,156.38	54,044.72	0.00	0.00	285,587.13
Iberia	25,384,093.95	17.08	25,384,076.87	14,345,766.72	10,803,005.66	0.00	0.00	0.00
Iberville	13,643,686.10	14,651.96	13,629,036.14	13,161,397.19	[illegible]	0.00	0.00	13,657.12
Jackson	1,674,283.75	[illegible]	1,385,162.59	562,055.40	816,975.40	0.00	0.00	130,935.66
Jefferson	19,235,826.56	0.00	19,235,826.56	16,016,667.57	2,236,090.72	0.00	889,005.36	0.00
Jefferson Davis	11,055,144.27	12,252.66	11,042,891.61	8,533,925.19	2,500,970.71	0.00	0.00	10,140.57
Lafayette	9,421,192.44	0.00	9,421,192.44	[illegible]	2,726,338.26	0.00	0.00	0.00
Lafourche	40,537,906.24	[illegible]	40,530,926.15	34,255,076.06	[illegible]	0.00	0.00	5,918.04
LaSalle	11,708,667.91	279,020.09	11,429,667.82	11,323,858.98	89,533.11	0.00	0.00	174,737.95
Lincoln	3,770,461.52	131,194.98	[illegible]	1,498,522.20	2,137,526.01	0.00	0.00	43,067.56
Livingston	10,925,027.99	166,977.23	10,758,050.76	10,109,510.01	614,917.62	0.00	0.00	91,119.38
Madison	38,021.27	19,243.37	18,777.90	16,585.34	[illegible]	0.00	0.00	13,716.82
Morehouse	223,819.71	141,400.44	82,419.27	12,784.71	[illegible]	0.00	0.00	121,207.29
Natchitoches	8,778,491.30	[illegible]	8,218,561.94	3,009,712.57	5,208,228.44	0.00	0.00	360,952.21
Orleans	173,954.02	14.31	173,939.71	[illegible]	167,026.62	0.00	0.00	14.31
Ouachita	1,996,968.26	119,373.50	1,877,594.76	[illegible]	[illegible]	0.00	0.00	[illegible]
Plaquemines	122,848,175.69	[illegible]	122,848,075.79	113,769,718.34	7,673,849.08	0.00	1,396,388.52	[illegible]
Point Coupee	11,235,007.38	10,280.24	11,224,727.14	6,729,804.44	[illegible]	0.00	0.00	[illegible]
Rapides	1,344,309.43	371,698.75	972,610.68	[illegible]	[illegible]	0.00	0.00	197,051.71
Red River	911,188.16	131,854.45	779,343.71	[illegible]	[illegible]	0.00	0.00	87,544.41
Richland	4,167,226.30	[illegible]	4,164,393.10	[illegible]	142,000.26	0.00	0.00	[illegible]
Sabine	2,023,420.03	[illegible]	1,490,583.60	[illegible]	[illegible]	0.00	0.00	[illegible]
St Bernard	18,851,955.79	0.00	18,851,955.79	17,535,985.90	1,295,915.53	0.00	0.00	0.00
St Charles	20,668,754.77	[illegible]	[illegible]	19,380,670.53	1,258,071.04	0.00	0.00	[illegible]
St Helena	2,492,977.22	117,760.37	2,375,216.85	[illegible]	[illegible]	0.00	0.00	54,237.22
St James	2,884,309.94	731.35	[illegible]	1,619,230.01	[illegible]	0.00	0.00	731.35
St John	1,520,273.33	2,149.11	1,518,124.22	1,401,869.76	103,970.54	0.00	0.00	2,142.81
St Landry	6,029,547.08	[illegible]	[illegible]	5,138,576.21	[illegible]	672.70	0.00	19,064.25
St Martin	20,484,161.21	1,542.03	20,482,619.18	19,063,055.74	1,401,574.99	0.00	0.00	964.62
St Mary	28,022,200.40	[illegible]	[illegible]	19,772,982.37	9,028,818.11	1,232.31	0.00	[illegible]
St Tammany	437,681.05	143,571.15	294,109.90	9,772.49	15,287.49	0.00	0.00	[illegible]
Tangipahoa	357,277.41	158,759.81	200,517.60	184,224.71	[illegible]	0.00	0.00	[illegible]
Tensas	1,734,620.59	[illegible]	1,705,267.14	1,573,141.21	132,114.05	0.00	0.00	[illegible]
Terrebonne	44,768,845.12	[illegible]	44,768,153.30	32,719,493.54	12,040,222.26	8,436.90	0.00	[illegible]
Union	1,904,413.03	[illegible]	1,553,471.04	[illegible]	552,070.45	0.00	0.00	211,369.13
Vermilion	40,126,110.52	1,782.43	[illegible]	26,070,108.23	14,052,248.12	1,971.74	0.00	1,754.86
Vernon	560,260.63	441,025.45	119,235.18	79,020.74	10,055.57	0.00	0.00	219,751.11
Washington	496,432.24	154,662.73	341,769.51	[illegible]	247,818.53	0.00	0.00	[illegible]
Webster	7,722,049.54	[illegible]	7,579,183.62	5,522,881.78	1,964,134.38	0.00	0.00	[illegible]
West Baton Rouge	2,432,638.92	2,081.06	2,430,557.86	[illegible]	[illegible]	0.00	0.00	2,039.34
West Carroll	19,403.23	1,215.48	18,187.75	0.00	18,187.75	0.00	0.00	[illegible]
West Feliciana	363,903.87	[illegible]	[illegible]	[illegible]	54,648.83	0.00	0.00	18,044.04
Winn	1,271,859.47	575,803.57	696,055.90	584,095.32	154,404.84	0.00	0.00	421,064.19
StateTotals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,170.85	[illegible]	[illegible]

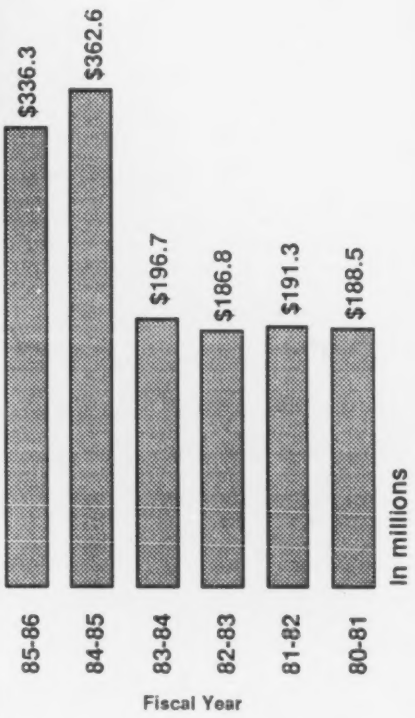
(Does not include accrued revenues.)

Natural Resources Net Cash Distribution by Parish

Pulpwood tax	Shell tax	Gravel tax	Sand tax	Salt tax	Salt brine tax	Stone tax	Lignite tax	Reforestation Timber tax	Reforestation Pulpwood tax
4,154.88	0.00	0.00	28.45	0.00	0.00	0.00	0.00	0.00	0.00
90,104.32	0.00	234.47	12,677.27	0.00	0.00	0.00	0.00	17,907.63	7,017.06
11,790.59	0.00	0.00	0.00	0.00	1,583.51	0.00	0.00	0.00	0.00
1,135.99	0.00	0.00	0.00	0.00	33,186.15	0.00	0.00	0.00	0.00
8,506.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231,327.05	0.00	19,633.69	2,716.54	0.00	0.00	0.00	0.00	5,340.91	21,730.75
147,279.71	0.00	1,094.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65,813.86	0.00	1,361.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21,573.80	0.00	0.00	12.85	0.00	61.60	0.00	0.00	0.00	0.00
38,060.76	0.00	0.00	986.74	0.00	7,472.15	0.00	0.00	19,709.58	16,225.41
54,506.76	0.00	54.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131.37	0.00	0.00	0.00	0.00	1,459.77	0.00	0.00	0.00	0.00
6,783.32	0.00	11,178.28	2,258.66	0.00	0.00	9.26	0.00	0.00	0.00
80,376.44	0.00	1,934.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,261.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116,870.99	0.00	2,516.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6,153.90	0.00	12,729.20	19,486.74	0.00	0.00	0.00	0.00	0.00	0.00
1,922.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34,941.72	0.00	32,430.44	17,257.38	0.00	0.00	0.00	0.00	0.00	0.00
19,384.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,636.79	0.00	595.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103,705.52	0.00	737.07	117.34	0.00	0.00	0.00	0.00	0.00	0.00
17.06	0.00	0.00	0.00	245,304.49	0.00	0.00	0.00	0.00	0.00
994.84	0.00	874.11	671.93	0.00	1,984.26	0.00	0.00	0.00	0.00
158,185.50	0.00	0.00	427.45	3,704.34	0.00	0.00	0.00	0.00	0.00
0.00	25,309.04	0.00	64,836.69	0.00	1,917.18	0.00	0.00	0.00	0.00
2,112.09	0.00	147.89	7,647.91	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	11,093.24	0.00	0.00	0.00	0.00	0.00	0.00
685.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104,282.14	0.00	13,648.91	2,626.92	0.00	0.00	0.00	0.00	0.00	0.00
88,127.42	0.00	3,218.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75,857.85	0.00	17,726.50	15,898.63	0.00	0.00	0.00	0.00	0.00	0.00
5,526.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20,100.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198,977.15	0.00	620.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51,327.82	0.00	13,987.75	24,505.60	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	8,000.00	0.00	119.85	0.00	0.00	0.00	0.00
3,544.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
156,946.80	0.00	48,484.97	43,992.16	0.00	0.00	0.00	0.00	14,766.41	2,933.83
44,310.04	0.00	6,458.35	3,924.45	0.00	0.00	0.00	0.00	0.00	0.00
563.32	0.00	0.00	104.46	0.00	0.00	0.00	0.00	0.00	0.00
168,568.56	0.00	42.34	94.49	0.00	0.00	615.95	0.00	0.00	0.00
0.00	0.00	0.00	20,044.36	0.00	0.00	0.00	0.00	0.00	0.00
38.26	6,625.41	0.00	13,349.50	0.00	0.00	0.00	0.00	0.00	0.00
63,523.15	0.00	110,265.43	54,196.89	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.30	10,032.49	0.00	2,251.43	0.00	0.00	0.00	0.00	0.00	0.00
5,068.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
547.41	0.00	166.22	8,451.06	9,371.17	0.00	0.00	0.00	0.00	0.00
91.15	122,686.16	0.00	1,662.42	94,757.88	0.00	0.00	0.00	0.00	0.00
62,018.50	118,166.78	52,488.23	98,414.92	0.00	0.00	0.00	0.00	0.00	0.00
57,267.35	1,608.62	10,400.73	4,283.54	0.00	0.00	0.00	0.00	0.00	0.00
9,458.17	0.00	11.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139,372.96	0.00	2,313.24	358.74	0.00	0.00	0.00	0.00	0.00	0.00
27.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
222,274.34	0.00	17,060.69	13,088.18	0.00	0.00	0.00	0.00	0.00	0.00
58,185.35	0.00	75,248.01	9,896.19	0.00	0.00	0.00	0.00	0.00	0.00
46,557.58	0.00	32,277.30	59,880.13	0.00	0.00	0.00	0.00	0.00	0.00
41.72	0.00	0.00	2,881.18	0.00	0.00	0.00	0.00	0.00	0.00
261.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12,252.04	0.00	12,467.89	10,204.23	0.00	0.00	0.00	0.00	0.00	0.00
154,739.38	0.00	93.96	0.00	0.00	0.00	7,481.78	0.00	0.00	0.00
3,591,174.44	304,426.89	842,052.69	537,332.43	353,137.88	47,764.47	8,867.75	0.00	37,734.91	47,907.04

(Does not include accrued revenues.)

Petroleum Products Taxes



Petroleum products taxes are imposed on petroleum products used to propel vehicles on Louisiana roads. Administered by the Excise Taxes Section, the petroleum products taxes and inspection fee totaled $336.3 million in fiscal year 1985-86, down 7.24 percent from $362.6 million the previous year.

Fiscal Year	Gasoline Tax	% Change
1985-86	**$280,767,533.41**	**–8.34**
1984-85	306,299,666.19	84.56
1983-84	165,960,768.40	3.78
1982-83	159,922,639.24	–3.14
1981-82	165,115,065.09	0.73
1980-81	163,920,983.07	–0.71

Fiscal Year	Special Fuels	% Change
1985-86	**$54,820,491.55**	**–1.19**
1984-85	55,479,056.58	85.74
1983-84	29,868,906.59	14.35
1982-83	26,120,367.92	2.81
1981-82	25,405,460.31	6.47
1980-81	23,862,232.56	6.51

Fiscal Year	Inspection Fee	% Change
1985-86	**$731,075.84**	**–6.89**
1984-85	785,144.57	–5.65
1983-84	832,177.02	8.63
1982-83	766,056.49	–3.77
1981-82	796,075.98	5.10
1980-81	757,453.17	–3.89

Gasoline taxes declined 8.34 percent, following a 84.56 percent increase in fiscal year 1984-85. That sharp increase reflected the rise in the tax rate from 8 cents to 16 cents per gallon, effective July 1, 1984.

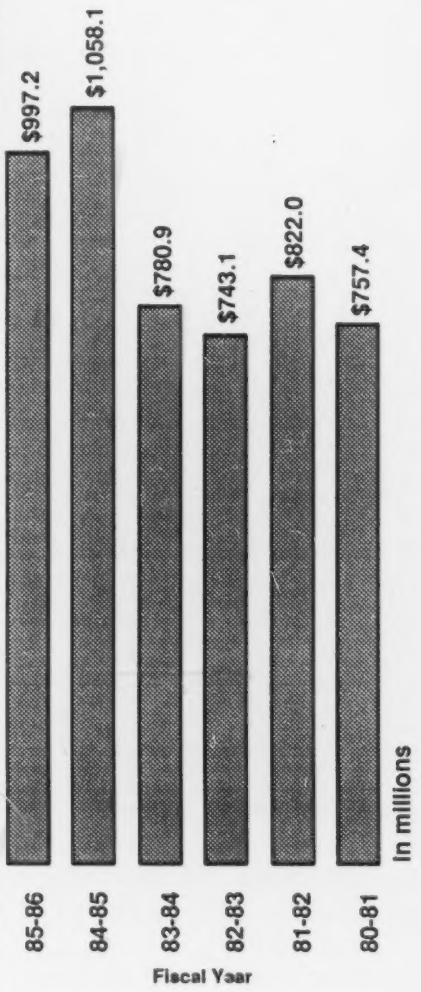
Fiscal Year	Total	% Change
1985-86	**$336,319,100.80**	**–7.24**
1984-85	362,563,867.34	84.36
1983-84	196,661,852.01	5.27
1982-83	186,809,063.65	–2.36
1981-82	191,316,601.38*	1.47
1980-81	188,540,668.80*	0.14

*Does not include accrued revenues.

	1985-86
Gross Gallons Taxed:	
Gasoline	1,928,699,475
Highway Diesel	338,637,695
Highway LPG	5,842,214
Total	**2,273,179,384**
Gallons Refunded	**135,461,968**
Net Gallons Taxed:	
Gasoline	1,793,237,507
Highway Diesel	338,637,695
Highway LPG	5,842,214
Total	**2,137,717,416**

	1984-85
Gross Gallons Taxed:	
Gasoline	1,975,184,151
Highway Diesel	347,676,606
Highway LPG	7,585,674
Total	**2,330,446,431**
Gallons Refunded	**52,379,695**
Net Gallons Taxed:	
Gasoline	1,922,804,456
Highway Diesel	347,676,606
Highway LPG	7,585,674
Total	**2,278,066,736**

Sales Tax



In 1985-86, Louisiana sales tax provided the largest percentage of the Department's total collections, 31.47 percent, despite a decline of 5.75 percent. It earned this number one position last year as a result of the increase in the sales tax rate from three to four percent and a sharp decline in the natural resources tax collections. It easily retained the position as natural resources collections declined an additional 18.82 percent this fiscal year.

The four percent sales tax is imposed on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Numerous exemptions are provided by statute.

Under House Current Resolution 55 of the l986 Regular Session of the Louisiana Legislature, a one percent sales tax is levied on all items specifically exempted in the sales tax law for the period July 1, 1986—June 30, 1987. Also effective July 1, 1986, vendor's compensation to dealers remitting state sales tax is reduced from 1.5 percent to 1.1 percent .

Fiscal Year	Amount Collected	% Change
1985-86	**$997,200,787.58**	**–5.75**
1984-85	1,058,062,691.82	35.49
1983-84	780,929,243.85	5.10
1982-83	743,068,525.34	–9.60
1981-82	821,981,861.34*	8.53
1980-81	757,385,725.07*	16.88

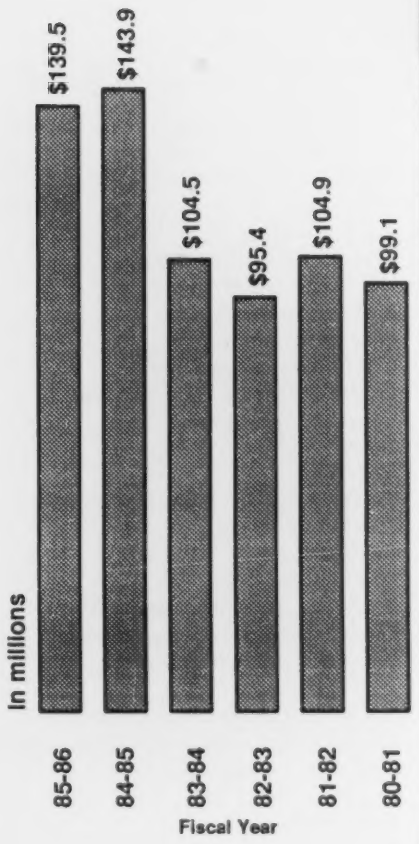
*Does not include accrued revenues.

Sales Tax Collections of Motor Vehicles

The purchase of motor vehicles is subject to the state four percent sales tax.

Motor vehicle taxes are collected by the Louisiana Department of Public Safety. The collection figures on motor vehicle sales tax shown here were provided by that agency and are **not** included in the total collections reported by the Department of Revenue and Taxation. These figures reflect cash collections; accrued collection figures may be obtained from the Department of Public Safety.

The large increase in collections in 1984-85 reflects the change in the sales tax rate from three to four percent, which became effective July 1, 1984.



Fiscal Year	Amount Collected	% Change
1985-86	**$139,450,780.68**	**–3.08**
1984-85	143,883,568.17	37.66
1983-84	104,517,666.10	9.51
1982-83	95,442,276.80	–9.04
1981-82	104,930,127.68	5.93
1980-81	99,051,814.69	8.41

Sales Tax Net Cash Collections by Commodity Groups

Food Group	
Grocery Stores	39,234,371.90
Fruit Stores and Vegetable Markets	1,292,926.00
Meat and Seafood Markets	4,042,128.88
Restaurants and Cafes	41,627,068.53
Saloons, Bars, Nightclubs, Package Goods Stores (Alcoholic)	35,316,555.64
Dairy Products and Egg and Poultry Dealers	1,435,738.74
Bakeries	953,425.73
Chain Stores	7,518,247.59
Other Foods Not Indexed by Name	20,617,749.96
Total Food Group	**152,038,212.97**
Apparel Group	
Men's and Boys' Clothing and Furnishing Stores	4,058,616.99
Women's Ready-to-Wear Stores	9,561,541.56
Millinery and Accessory Specialty Stores	7,993,799.20
Shoe Stores	9,426,930.44
Salvage Clothing	74,770.29
Children's Ready-to-Wear Shops	769,224.29
Chain Stores-Apparel Group	571,326.37
Apparel Not Indexed by Name	12,698,140.87
Total Apparel Group	**45,154,350.01**
General Merchandise Group	
Department Stores-Dry Goods	43,442,675.37
Country and Farm Stores	93,177.09
Variety Stores	31,111,100.52
Drug Stores	17,388,229.19
Jewelry, Leather Goods, Sporting Goods Stores	15,358,460.07
Feed and Seed Stores	2,764,749.40
Hardware Stores	16,458,557.84
Farm Implement Dealers	7,483,093.14
Chain Stores-General Merchandise Group	26,753,694.83
General Merchandise Not Indexed by Name	15,693,280.84
Total General Merchandise Group	**176,547,018.29**
Automotive Group	
Motor Vehicle Dealers-New and Used Cars	12,146,890.77
Automotive Parts, Accessories, Tires, and Battery Dealers	28,566,965.26
Service Stations-Gas, Oil, etc.	14,754,656.64
Garages and Repair Shops	13,076,380.14
Diesel Fuel or Fuel Oil	730,614.48
Marine Supplies	1,660,856.85
Motor Boats, Small Crafts, Boat Motors, and Accessories	1,555,361.60
Aircraft, etc.	687,192.56
Chain Stores-Automotive Group	7,813,827.45
Automotive Not Indexed by Name	1,380,624.49
Total Automotive Group	**82,373,370.24**
Furniture, Home Furnishings, and Equipment Group	
Furniture Stores	9,972,043.47
Electrical and Gas Household Appliance Stores and Radio Dealers	18,889,305.29
Liquefied Petroleum Gas (Butane) Dealers	7,964,570.58
Store and Office Furniture and Equipment	18,426,896.83
Hotel, Restaurant, and Institutional Supplies	3,458,086.24
Awnings, Venetian Blinds, Upholstery, Plate Glass and Jalousie Windows	4,192,726.32
Dental, Optical, and Doctors' Supplies	6,404,391.45
Safes and Locks (Gun and Locksmith)	562,845.18
Chain Stores-Furniture	11,092.46
Furniture and Home Furnishings Not Indexed by Name	4,203,514.70
Total Furniture, Home Furnishings, and Equipment Group	**74,085,472.52**

Sales Tax Net Cash Collections by Commodity Groups

Lumber, Building, and Contractor Group	
Building and Construction Contractors	2,479,080.19
Lumber, Building Material, Paint, and Wallpaper Stores	49,287,122.74
Electrical, Elevators, Plumbing, and Heating Materials	38,862,712.25
Oil Well Equipment	31,724,069.17
Electrical, Plumbing, Heating, and Air-conditioning Contractors	3,065,668.77
Painting, Paperhanging, and Decorating Contractors	233,705.26
Roofing and Sheet-Metal Contractors	543,295.22
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	20,499,940.83
Lumber, Building, and Contractors Not Indexed by Name	4,391,135.76
Total Lumber, Building, and Contractor Group	**151,086,730.19**
Miscellaneous Service Group	
Hotels, Rooming Houses, and Tourist Courts	17,298,055.03
Leasing or Renting Tangible Personal Property	34,810,774.13
Bowling Alleys and Billiard Halls	254,162.13
Laundries, Cleaning and Pressing, Tailoring, Dyeing and Alterations	4,967,738.50
Newspapers and Job Printing	10,701,480.58
Cotton Gins and Cotton Compresses	23,756.07
Warehouses and Storage Plants	554,404.59
Shoe Repair Shops and Shoeshine Parlors	236,946.41
Machine Shops and Foundries, Welding	8,392,768.87
Miscellaneous Service Groups Not Indexed by Name	8,562,853.26
Total Miscellaneous Service Group	**85,802,939.57**
Manufacturing Group	
Beverage Bottlers	6,953,048.62
Sugar Refineries	41,884.57
Crude Petroleum, Natural Gas, and Natural Gas Production	2,725,705.19
Petroleum Refineries	5,478,333.76
Sawmills, Planing Mills, Sash and Door Manufacuters	295,713.49
Sand and Gravel Quarries, Pits, and Dredges	3,355,550.53
Rice Mills	29,246.26
Cotton-Seed Oil Mills and Fertilizer Plants	47,563.62
Ice Manufacturers	283,289.02
Manufacturers Not Indexed by Name	74,281,205.79
Total Manufacturing Group	**93,491,540.85**
Utilities Group	
Railroads	469.40
Street and Suburban Railways, and Bus Lines	2,761.31
Trucking, Motor Freight Lines, and Interurban Bus Lines	18,032.61
Fire Protection Equipment	423,692.07
Pipelines	11,516.84
Gas, Light, Power, and Waterworks Companies	969,778.86
Telephone and Telegraph Companies	481,868.26
Utilities Not Indexed by Name	546,224.23
Total Utilities Group	**2,454,343.58**
Miscellaneous Group	
Book Stores and Stationery Shops	5,019,401.31
Itinerant Vendors	101,049.56
Piano, Musical Instruments, and Record Shops	3,815,656.99
Iron, Sheet Metal-Junk Yards	747,161.43
Photo Studios, Photographers, Photostats, Blueprints, etc.	3,668,314.43
Cigar Stores and Newsstands	7,700,531.42
Florists and Nurseries	3,758,195.40
Funeral Parlors-Undertakers	1,893,112.73
Bait Stands, Fishing Baits, and Supplies	1,776,609.64
Miscellaneous Not Indexed by Name	111,876,198.61
Common Carriers	5,561,946.98
Total Miscellaneous Group	**145,918,178.50**
Grand Total	**$1,008,952,156.72**

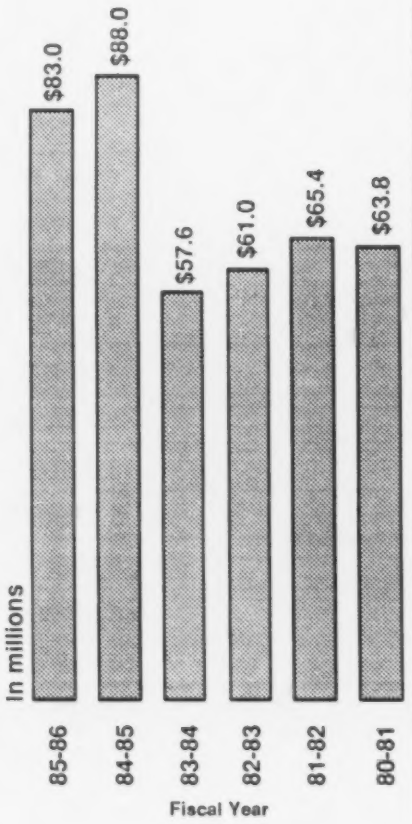
Sales Tax Net Cash Collections by Parish

Acadia	5,636,988.36
Allen	975,743.93
Ascension	6,544,655.70
Assumption	937,682.46
Avoyelles	1,889,389.21
Beauregard	3,132,091.98
Bienville	561,568.93
Bossier	10,645,022.69
Caddo	58,216,380.43
Calcasieu	30,226,292.33
Caldwell	530,487.38
Cameron	1,202,561.65
Catahoula	608,652.10
Claiborne	1,081,258.34
Concordia	1,551,901.40
DeSoto	1,830,655.50
East Baton Rouge	94,792,783.80
East Carroll	652,166.21
East Feliciana	718,275.50
Evangeline	1,872,701.89
Franklin	1,220,891.65
Grant	272,364.58
Iberia	9,354,243.69
Iberville	4,522,481.82
Jackson	976,922.89
Jefferson	100,945,671.19
Jefferson Davis	2,618,064.73
Lafayette	48,141,902.72
Lafourche	7,040,659.23
LaSalle	1,023,485.75
Lincoln	5,223,424.89
Livingston	3,360,472.28
Madison	714,581.79

Sales Tax Net Cash Collections by Parish

Morehouse	2,630,979.63
Natchitoches	3,409,397.82
Orleans	134,089,786.13
Ouachita	31,918,226.27
Plaquemines	4,474,877.16
Pointe Coupee	962,423.82
Rapides	19,612,878.99
Red River	462,874.65
Richland	1,308,776.58
Sabine	1,617,411.57
St. Bernard	5,783,200.29
St. Charles	4,166,518.56
St. Helena	188,778.66
St. James	1,737,331.54
St. John the Baptist	3,229,516.07
St. Landry	6,338,607.29
St. Martin	2,699,121.60
St. Mary	8,686,337.73
St. Tammany	14,289,317.87
Tangipahoa	7,535,031.52
Tensas	278,034.75
Terrebonne	14,840,197.20
Union	904,239.55
Vermilion	3,728,218.38
Vernon	3,176,901.08
Washington	2,685,340.35
Webster	3,859,508.23
West Baton Rouge	2,161,406.28
West Carroll	540,227.89
West Feliciana	1,966,720.31
Winn	1,258,775.63
Out-of-State	309,388,766.32
Total	**$1,008,952,156.72**

Tobacco Tax



The tobacco tax, collected from the first dealer handling a tobacco product in Louisiana, is administered by the Excise Taxes Section.

The large increase in tobacco tax collections in 1984-85 reflects the tax rate increase on cigarettes from 11/20th of a cent to 16/20th of a cent per cigarette which became effective July 1,1984.

The tax on cigars is computed as follows: cigars invoiced up to $120 per thousand at 8 percent of the net invoice price; cigars invoiced over $120 per thousand at 20 percent of the net invoice price. The tax rate on smoking tobacco is 33 percent of the invoice price to the wholesaler.

Fiscal Year	Amount Collected	% Change
1985-86	**$82,992,177.13**	**-5.67**
1984-85	87,985,121.01	52.64
1983-84	57,643,730.15	-5.48
1982-83	60,987,272.63	-6.68
1981-82	65,356,277.42*	2.43
1980-81	63,807,459.05*	4.63

*Does not include accrued revenues.

85-86 Annual Summaries

Field Audit Cash Collections Summary

IN-STATE AUDIT ACTIVITY

District	Audit Collections
Alexandria	843,545
Baton Rouge	9,893,893
Lafayette	3,675,607
Lake Charles	2,330,644
Monroe	4,702,375
New Orleans	20,742,921
Shreveport	6,497,124
Thibodaux	1,671,418
Total	**$50,357,527**

OUT-OF-STATE AUDIT ACTIVITY

City	Audit Collections
Chicago, IL	2,250,725
Dallas, TX	7,793,102
Houston, TX	20,306,185
San Francisco, CA	2,165,674
Tulsa, OK	2,384,108
New York, NY	5,108,149
Others	3,961,704
Total	**$43,969,647**

AUDIT COLLECTIONS BY TAX

Tax	Audit Collections
Corporation Franchise	18,285,398
Excise	116,534
Income	39,721,319
Natural Resources	3,289,385
Occupational License	97,502
Sales	32,646,159
Unclaimed Property	148,144
Withholding	22,733
Total	**$94,327,174**

The Field Audit Section of the Department is responsible for in-state and out-of-state audit activity. Field offices are located in each of the cities listed on the accompanying tables.

The increase of in-state audit collections from $34.0 million to $50.4 million is due in large part to the increased audit activity made possible by the employment of additional audit staff. Auditors are assigned to locations outside of Louisiana to minimize travel and administrative costs as the audit of the business must be performed at the location where the records of the business are maintained. Many corporations conduct business in the state, but maintain their business records at their main office outside the state. The permanent placement of out-of-state auditors has resulted in substantial savings to the Department.

Fiscal Year	Amount Collected	% Change
1985-86*	**$94,327,174**	**10.92**
1984-85	85,042,454	36.64
1983-84	62,238,796	–52.82
1982-83**	131,920,545	303.38
1981-82	32,703,547	19.06
1980-81	27,467,820	19.74

* Does not include $6,163,496 in refund denials.
** Includes approximately $50,000,000 resulting from rulings in major tax court cases.

Legislative Summary

The following acts represent some of the more significant legislation affecting taxes administered by the Department of Revenue and Taxation. This legislation was enacted by the Louisiana Legislature in the 1985 Regular Session.

Amnesty Program

Act 301 established the Louisiana Tax Delinquency Amnesty Act, a 90-day tax amnesty program administered by the Department from October 1, 1985, through December 31, 1985. Taxpayers who qualified for amnesty were charged only half the normal interest and were not subject to delinquent penalties or criminal prosecution.

Income and Corporation Franchise Taxes

Act 3, relative to the state's "tax equalization program" for new business establishments, allowed the Department of Commerce to enter into contracts with businesses that are considering locating their corporate headquarters in Louisiana. Exemptions for a business locating new corporate headquarters in the state are granted only for corporation franchise tax. Effective May 31, 1985.

Act 100 extended the filing deadlines for income and corporation franchise tax returns. Whenever the normal deadline falls on a Saturday, Sunday, or legal holiday, the filing deadline is extended to the next business day. Effective June 29, 1985.

Act 103 amended an existing exemption from the corporation franchise tax for corporations organized by farmers' or fruitgrowers' cooperative associations. Previously, the exemption could be denied to any such corporation if it had issued capital stock on which the dividend rate exceeded 8%. Under Act 103, the exemption cannot be denied as long as the interest rate on the capital stock does not exceed the legal interest rate per annum on the value of the consideration for which the stock was issued. Effective for taxable periods beginning after December 31, 1984.

Act 104 authorized the Secretary of Revenue and Taxation to accept extensions of time approved or granted automatically by the Internal Revenue Service as extensions of time for filing Louisiana income, corporation franchise, gift, and inheritance tax returns. Effective for taxable periods beginning on or after January 1, 1986.

Act 106 provided that an overpayment of either income or corporation franchise tax may be netted against a deficiency for the other for the purpose of computing interest. Effective June 29, 1985.

Act 129 authorized the issuance of "tentative refunds" to corporate taxpayers who elect to carry-back a loss to the three years preceding the year of the loss. Interest is to be paid to the taxpayer on the amount of the refund, computed from 90 days after the date the request for tentative refund or claim for refund (amended return) is filed, or from 90 days after the due date of the loss-year return, whichever is later. When a refund is paid, the Department has two years from December 31 of the year in which the refund was issued to determine any overpayment and to recover the amount of the overpayment. If a determination is made that all or a portion of the refund is repayable to the Department, interest shall be payable to the date of repayment by the taxpayer. Effective August 1, 1985.

Act 505 created a special period of limitation when the Department has issued a refund to a taxpayer as the result of the taxpayer's net operating loss carry-back election. Refunds will not prescribe until the tax return for the loss year normally prescribes. Effective August 1, 1985.

Legislative Summary

Act 647 exempted a simple trust or grantor trust from filing an income tax return if the trust does not have any taxable income for the taxable period and does not have non-resident beneficiaries. Effective for all taxable periods beginning after December 31, 1984.

Act 702 allowed an income tax credit to individuals, corporations, estates, and trusts for the donations or sales below cost of certain items of tangible personal property to Louisiana educational institutions for use in research, research training, and direct education of students. Effective for taxable periods beginning after December 31, 1985.

Act 761 suspended the prescription of Louisiana income taxes when: 1) a taxpayer and the Internal Revenue Service enter into a written agreement for the suspension of the federal income tax; and 2) from the time an income tax audit is begun by the Internal Revenue Service until one year from the time the Department is notified by the taxpayer or the IRS of an agreed-upon federal tax change. Effective August 1, 1985.

Act 773 increased from $3,000 to $10,000 the amount of gifts in any year to any one donee that are exempt from the tax. Effective for taxable years beginning after December 31, 1985.

Liquors - Alcoholic Beverage Taxes

Act 48 allowed the Secretary of Revenue and Taxation to waive, under certain circumstances, the requirement that manufacturers and wholesalers of alcoholic beverages post bonds to guarantee the payment of their taxes. Effective January 1, 1986.

Act 855 repealed the 5% retail alcoholic beverage tax. Effective January 1, 1986.

Natural Resources Taxes

Act 250 imposed an annual safety and odorization inspection fee on natural gas pipeline distribution systems. The fee is $12 per mile of pipeline used in a natural gas distribution system. The Department collects the fee from all distributors of natural gas which own and operate any natural gas distribution system under the supervision of the Office of Conservation. Effective July 6, 1985.

Petroleum Products Taxes

Act 155 exempts from the requirement of having the owner's name and address lettered on the outside doors of a pickup truck which has a carrying capacity of 2,000 pounds or less and consumes special fuels. This exemption does not apply if the pickup truck is used for hire to transport cargo. Effective September 6, 1985.

Act 443 changed the sales, motor fuel, and special fuels tax statutes relative to tax exemptions for gasohol. The three exemptions apply only if the alcohol has been "produced, fermented and distilled" in Louisiana from agricultural commodities. The motor fuel tax exemption was further modified to increase the percentage of Louisiana-grown agricultural commodities that must be utilized in the production of the fuel. The percentage was increased from 10% to 35% in 1986, and 75% thereafter. Effective September 6, 1985.

Act 475 changed the special fuels excise tax law regarding the records to be furnished by sellers and retained by purchasers on deliveries of fuel into the vehicles of bulk users. Effective September 6, 1985.

Act 551 made several changes in the gasoline tax and special fuels tax enforcement procedures: 1) Assessments of gasoline and special fuels penalties by the Department of Transportation and Development will be collected as provided for in R.S. 32:389C; 2) Certain penalties are now credited to the State Gravel Road Surfacing Fund rather than to the Vehicle Special Permit and Enforcement Fund; and 3) The requirement that interstate carriers display fuel identification decals was repealed. Effective July 12, 1985.

Act 917, the Agricultural Ethanol Production Law, established the Agricultural Industry Board to enter into contracts with private firms to encourage production of alcohol fuels from Louisiana agricultural products and by-products. Certain tax collections on gasohol will be placed in the Agricultural Industry Incentive Fund to be used to award monies to firms participating in the program. Effective July 23, 1985.

Public Utilities Taxes

Act 182 changed the due date of the common carrier and public utility inspection and supervision fee from December 31 to April 1. The fee continues to be based on the intrastate business of the carrier or utility during the preceding calendar year. Effective for taxable years beginning after December 31, 1985.

Act 305 excluded fuel surcharges from the taxable gross receipts which are subject to the transportation and communication tax. Effective July 9, 1985.

Act 561 increased the inspection and supervision fee of each gas, electric, and telephone public utility subject to the regulation of the Louisiana Public Service Commission. The 20% fee increase will be used to finance the economic and rate analysis division of the Public Service Commission. Effective for taxable periods beginning after December 31, 1984.

Sales Tax

Act 2 provided that admission to events at the Louisiana Superdome, concession and souvenir sales, parking fees, and charges for tours of the dome are exempt from state and local sales taxes. Sales made at trade shows that are conducted primarily for the purpose of making sales are not eligible for exemption. The exemption was authorized at other publicly owned facilities operated by or for the state under the provision that the local taxing body authorizes an identical exemption for all publicly owned facilities within its jurisdiction. Effective May 23, 1985.

Act 192 required each applicant to the Horticulture Commission for a nursery stock dealer's permit or a cut-flower dealer's permit to have a sales tax number issued by the Department and to indicate that number on the permit application. Effective September 6, 1985.

Act 258 set the taxable value of refinery gas for state and local sales and use tax purposes at 52¢ per thousand cubic feet (MCF) until December 31, 1985.

Act 279 directed the State Treasurer to deposit certain collections from the rental of hotel rooms in Orleans Parish into the Greater New Orleans Tourist and Convention Commission Fund, to be spent by the Commission for its operation and promotional activities. Effective July 6, 1985.

Act 280 directed the State Treasurer to deposit certain collections from the rental of hotel rooms in Jefferson Parish in the Jefferson Parish Tourism Fund. Effective July 6, 1985.

Act 439 amended the sales tax law to provide an exemption on purchases of specialty items for use in connection with Mardi Gras activities by carnival organizations and other non-profit organizations domiciled within Louisiana which participate in a parade sponsored by a carnival organization. Effective September 6, 1985.

Legislative Summary

Legislative Summary

Act 488 expanded the definition of "dealer" in the sales tax law to include persons who make deliveries of tangible personal property into the state other than by a common or contract carrier. As "dealers," these persons will be liable for the collection of the sales or use tax from their customers. Effective September 1, 1985.

Acts 511 and 621 established a sales tax exemption on propane and other liquefied petroleum gases used or consumed for farm purposes. The language of the two acts is essentially the same. Act 511 was effective September 6, 1985, and Act 621 was effective July 1, 1986. Therefore, the exemption was effective September 6, 1985.

Act 512 provided that state and local sales tax would not apply to the sales, purchases, or rentals of property made by Ducks Unlimited or any of its chapters. Effective July 12, 1985.

Act 513 established a sales tax exemption on the sale of admission tickets by any domestic non-profit organization engaged in the preparation and presentation of any dance, drama, or any of the performing arts. Effective July 12, 1985.

Act 516 entitled dealers to refunds of sales tax previously remitted to the Department on bad debts arising from sales of taxable services. Before passage of this Act, refunds of sales tax could be issued only on bad debts arising from sales of tangible personal property. Effective July 1, 1985.

Act 530 added exemptions to the state sales tax law covering purchases of orthotic and prosthetic devices and wheelchairs prescribed by licensed chiropractors for personal consumption or use and of patient aids for home use. The exemptions for chiropractor-prescribed items were originally added to the sales tax law by Act 673 of 1983. However, the language concerning the exemption was not included in Act 183 of 1984, which clarified some sales/use tax exemptions. It has been the Department's position that since Act 183 of 1984 was not intended to affect the exemption for chiropractor-prescribed items, and stated nothing about the repeal of this exemption, the exemption for chiropractor-prescribed items has been continuously in effect since July 1, 1984.

Act 618 revised definitions of resident and non-resident contractors. The revised definition were necessary because the existing definition of "non-resident contractor" encompassed many newly formed Louisiana-based corporations and partnerships whom the legislature did not intend to subject to the contract registration and bond requirements. Non-resident contractors continue to be subject to the contract registration and bond requirements. Effective September 6, 1985.

Act 622 established a state sales tax exemption for direct consumer purchase of liquefied petroleum gases, other than the butane and propane which were already exempted, to be used for the private residential purpose of cooking and heating. Effective July 1, 1986.

Act 631 set up a new system of tax exemption under which purchasers who use property in the offshore area can be issued "offshore numbers" for their use in making tax-free purchases from vendors, when the exact location of intended use is not known. The exact location will not have to be identified to the vendor at the time of purchase by the holder of the offshore number. However, the holder must maintain complete records to show the locations where the property is actually used. Persons who do not apply for or who are not issued "offshore numbers" can continue making tax-free purchases using the system which existed prior to Act 631 and which will remain in effect. Under that system, the area, block, and lease number where the property will be used must be identified to the vendor on the exemption certificate. Effective July 16, 1985.

Act 639 established a sales tax exemption on purchases by parish and municipal libraries. Effective July 16, 1985.

Act 661 clarified the due date of sales tax remittances of health and fitness clubs. The monthly sales tax remittances of these operators are now computed on the amount paid to them, less any actual or imputed interest or collection fees or unpaid reserve amounts. Effective on membership contracts entered into after September 30, 1985.

Act 707 provided that no tax on transactions transferring title or possession of tangible personal property which is sold through coin-operated vending machines shall be based on any cost or price other than the cost of the tangible personal property to the vending machine owners or operators. The sales tax law continues to provide that a sale for resale in coin-operated vending machines is a "retail sale" to the vending machine operator. Effective September 6, 1985.

Act 835 established a sales tax exemption for sales and purchases of any organization dedicated exclusively to the conservation of the migratory waterfowl of the North American Continent and to the preservation and conservation of wetland habit. In order for an organization to qualify, an exemption certificate must be obtained from the Department. Effective September 6, 1985.

Act 836 provided a new exemption of the first $50,000 of the sale price of "on-the-farm facilities used to dry or store grain or any materials used to construct such on the farm facilities." Effective October 1, 1985.

Act 847 exempted trailers and semitrailers, when bought by a qualified lessor to be leased or rented, from the state sales tax at the time the property is licensed and titled. This Act also set up a new section in the law which exempts 13 specific categories of material to be used in the printing process. Effective July 23, 1985.

Act 867 amended the state sales tax law to provide that the tax on lease and rental transactions is payable on the return for the period when the proceeds are collected by the lessor. Effective July 23, 1985.

Act 901 exempted from the state sales tax the sales of any and all medical devices used personally and exclusively by a patient in the medical treatment of various diseases under the supervision of and prescribed by a registered physician. Effective September 1, 1985.

Senate Concurrent Resolution 104 declared the taxable value of refinery gas to have been 4¢ per MCF from 1972 until January 1, 1985, and 52¢ per MCF since January 1, 1985. The 52¢-per-MCF figure is subject to annual adjustment. With this Act the legislature confirmed the policies the Department had followed in the past.

Soft Drinks Tax

Act 102 allowed the Secretary of Revenue and Taxation to waive, under certain circumstances, the requirement for wholesale dealers of soft drinks to post bonds guaranteeing the payment of their taxes. This Act also provided that such dealers must register with the Department instead of obtaining permits. Effective January 1, 1986.

Tobacco Tax

Act 105 increased the minimum amount of bond to be furnished by wholesale tobacco dealers from $1,000 to $2,500. This Act also allowed the Secretary of Revenue and Taxation to waive, under certain circumstances, the requirement that registered wholesale tobacco dealers post bonds to guarantee the payment of their taxes. Effective January 1, 1986.

Act 487 increased the fee of a wholesale tobacco permit from $5 to $50. In the event the application is not timely filed, the fee was increased from $10 to $100. Effective December 31, 1985.

Legislative Summary

Monthly Net Cash Collections Record for Selected Taxes FY 1985-86

Taxes	July 1985	August 1985
Corporation Franchise Tax	$4,600,371.46	$4,840,716.57
Income Taxes		
Corporation	10,380,163.43	10,690,176.44
Individual	41,276,215.50	55,721,985.97
Liquors-Alcoholic Beverage Taxes		
Alcoholic Beverage	1,392,534.44	1,444,173.38
Retail Alcoholic Beverage	2,228,966.05	888,786.79
State Beer	3,289,262.52	3,329,993.91
Natural Resources Taxes		
General Severance	65,969,127.10	54,881,694.00
Petroleum Products Taxes		
Gasoline	23,617,327.65	26,558,152.30
Special Fuels	5,273,729.01	4,657,518.09
Public Utilities Taxes		
Transportation and Communication	5,116,994.07	2,136,368.39
Sales Tax	92,870,381.67	84,918,234.05
Soft Drinks Tax	1,174,138.54	1,234,642.67
Tobacco Tax	7,480,904.13	6,729,061.13

Taxes	January 1986	February 1986
Corporation Franchise Tax	$4,573,165.67	$7,949,779.83
Income Taxes		
Corporation	29,019,279.06	4,469,272.68
Individual	70,419,216.30	22,376,941.62
Liquors-Alcoholic Beverage Taxes		
Alcoholic Beverage	2,799,359.10	1,252,069.66
Retail Alcoholic Beverage	2,315,844.95	917,926.10
State Beer	3,062,629.67	1,229,062.75
Natural Resources Taxes		
General Severance	58,685,014.28	59,880,338.13
Petroleum Products Taxes		
Gasoline	32,060,579.58	26,871,526.41
Special Fuels	6,055,352.63	6,168,231.59
Public Utilities Taxes		
Transportation and Communication	207,479.90	7,077,938.40
Sales Tax	106,311,166.14	79,170,672.01
Soft Drinks Tax	1,218,575.06	971,369.49
Tobacco Tax	7,758,766.47	6,337,552.31

Monthly Net Cash Collections Record for Selected Taxes FY 1985-86

September 1985	October 1985	November 1985	December 1985
$11,182,146.77	$8,204,384.31	$15,623,227.47	$14,018,041.01
41,202,332.61	12,403,607.10	14,529,780.26	23,425,517.80
42,653,240.84	62,204,218.06	37,454,517.69	41,238,422.26
1,464,133.04	2,479,619.66	682,661.05	1,621,990.17
1,386,478.03	2,430,477.45	516,984.22	1,665,547.38
2,910,566.57	2,309,389.50	1,354,973.05	1,451,965.40
68,282,561.86	57,299,613.78	50,445,584.32	63,914,127.20
23,144,975.01	23,802,064.11	16,057,833.79	19,702,754.10
3,688,843.27	5,146,973.62	2,549,792.82	4,103,882.09
33,997.55	381,185.93	6,998,572.01	88,689.52
83,858,299.55	85,771,389.82	81,232,372.98	81,681,011.57
1,134,778.93	900,578.85	369,019.29	981,395.40
7,122,630.90	7,715,680.81	6,314,729.56	6,666,208.38

March 1986	April 1986	May 1986	June 1986
$6,732,399.76	$7,297,520.66	$137,828,191.24	$8,115,344.16
3,087,936.06	32,462,398.73	58,377,078.49	36,348,614.86
–9,343,471.06	18,598,289.43	52,988,335.66	38,720,214.78
1,238,316.00	1,316,459.36	1,429,773.17	1,428,447.43
269,157.42	173,232.55	203,130.64	205,412.47
1,257,049.78	1,454,258.50	1,883,635.16	4,207,866.25
67,930,904.76	43,166,898.10	39,797,826.86	34,899,617.53
20,171,767.14	21,230,538.41	24,448,217.49	24,650,786.12
4,759,797.12	3,952,038.56	4,802,569.95	3,914,571.81
71,114.37	609,987.13	5,939,310.79	114,246.22
72,733,432.14	84,230,312.89	77,717,850.09	78,457,033.81
647,203.60	1,007,664.02	999,361.02	954,555.18
5,782,732.60	7,048,471.43	7,574,641.25	7,211,767.99

Fifteen-Year Collection Record

In Millions of Dollars	85-86*	84-85*	83-84*	82-83*	81-82	80-81
Corporation Franchise Tax	231.61	200.11	118.40	109.52	97.95	71.18
Income Taxes						
Corporation	263.86	293.60	262.10	321.37	291.95	266.61
Individual	457.77	526.68	407.10	229.26	220.13	185.66
Liquors-Alcoholic Beverage Taxes						
Alcoholic Beverage	18.59	19.78	20.08	21.35	21.31	20.91
State Beer	28.50	33.41	34.28	34.60	35.64	33.52
Natural Resources Taxes						
General Severance	617.45	760.66	789.43	849.60	980.37	813.00
Other Taxes	123.88	129.77	101.10	96.29	87.94	106.31
Petroleum Products Taxes						
Gasoline	280.76	306.30	165.96	159.92	165.12	163.92
Special Fuels	54.82	55.48	29.87	26.12	25.41	23.86
Sales Tax	997.20	1058.06	780.93	743.07	821.98	757.39
Soft Drinks Tax and Permit Fee	11.80	11.05	10.65	10.00	9.72	6.82
Tobacco Tax and Permit Fee	82.99	87.99	57.64	60.99	65.36	63.81
Total	**3169.23**	**3482.89**	**2777.54**	**2662.09**	**2822.88**	**2512.99**

*Includes accrued revenues.

Fifteen-Year Collection Record

79-80	78-79	77-78	76-77	75-76	74-75	73-74	72-73	71-72
65.29	54.22	51.34	46.67	41.68	37.57	34.05	30.65	29.10
249.34	214.08	186.96	95.25	87.74	78.67	67.60	78.78	79.52
247.44	240.72	192.28	133.61	117.64	108.87	99.96	109.42	105.36
20.81	20.25	19.57	18.55	17.60	16.34	15.71	15.69	15.02
30.14	29.90	27.96	26.76	26.23	25.65	25.21	23.87	22.83
522.78	466.32	474.11	492.86	515.65	545.92	387.75	265.34	242.25
96.24	83.24	68.16	65.68	95.30	48.86	51.37	98.18	87.01
165.09	172.01	164.93	156.91	150.43	139.53	135.57	135.77	125.15
22.40	21.22	18.70	16.23	14.50	13.20	12.94	11.22	9.82
647.98	584.91	485.02	415.83	367.94	321.86	296.58	308.82	277.77
8.69	7.87	7.20	6.00	5.67	4.91	4.45	3.73	3.58
60.98	58.56	59.01	56.95	55.95	53.32	51.91	49.95	47.46
2137.18	**1953.30**	**1755.24**	**1531.30**	**1496.33**	**1394.70**	**1183.10**	**1131.42**	**1044.87**

Summary of Revenue Sources Accrued

During June 1983, a policy change was implemented by the Division of Administration which converted the state's method of accounting to a modified accrual basis of accounting. Under this policy, "revenues associated with the economic activity of a particular fiscal year must be recognized (accrued) and reported in that year: (a) when the revenues are collected during the fiscal year to which they are associated, or (b) when the revenues are collected within forty-five days after the end of the fiscal year to which they are associated."

Accrual amounts are determined by using the actual collections for each tax for the period July 3, 1985, through August 14, 1985. The following table lists the taxes, their net cash collections, the amounts accrued to fiscal years 1985 and 1986, and the total net collections for fiscal year 1986, which appear in the Comparative Revenue Collections Statement of this report.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes 7/3/85-8/14/85	Revenues Accrued to FY 1986	Total Net Collections FY 1986
Contractor Fee, Non-Resident	7,520.00	0.00	1,650.00	9,170.00
Corporation Franchise Tax	230,965,288.91	2,324,739.67	2,977,619.61	231,618,168.85
Electric Cooperative Fee	39,458.11	18,934.11	10,449.70	30,973.70
Gift Tax	2,567,531.12	209,083.33	62,598.72	2,421,046.51
Hazardous Waste Disposal Tax	3,092,902.00	987,191.83	714,752.15	2,820,462.32
Income Taxes				
Corporation	276,396,157.52	20,984,528.02	8,457,394.26	263,869,023.76
Individual	474,308,127.05	61,851,000.99	45,321,918.40	457,779,044.46
Inheritance and Estate Transfer Tax	36,886,787.32	3,713,120.48	5,277,951.79	38,451,618.63
Liquors - Alcoholic Beverage Taxes				
Alcoholic Beverage	18,549,536.46	1,380,496.94	1,425,732.61	18,594,772.13
Retail Alcoholic Beverage	13,201,944.05	2,289,638.71	119,809.02	11,032,114.36
State Beer	27,740,653.06	2,353,039.42	3,118,011.49	28,505,625.13
Minerals-Oil and Gas				
Pipeline Safety Inspection Fee	751,183.85	0.00	105,484.85	856,668.70
Natural Resources Taxes				
General Severance	665,153,307.92	112,200,559.70	64,505,077.00	617,457,825.22
Reforestation Severance	109,157.42	1,442.62	20,576.95	128,291.75
Occupational License Tax	123,486.62	15,417.61	1,149.87	109,198.88
Petroleum Products Taxes				
Gasoline Tax and Inspection Fee	283,091,010.73	22,229,077.76	20,636,676.28	281,498,609.25
Special Fuels	56,073,300.56	6,100,319.37	5,847,510.36	54,820,491.55
Public Utilities Taxes				
Inspection and Supervision Fee	2,766,140.42	10,443.51	12,385.55	2,768,082.46
Motor Carrier Fee	155.00	0.00	0.00	155.00
Natural Gas Franchise	11,022,856.43	2,482,098.41	2,738,967.36	11,279,725.38
Transportation and Communication	28,775,884.28	7,219,881.77	6,663,009.87	28,219,212.38
Sales Tax	1,006,952,156.72	92,440,252.95	80,688,883.81	997,200,787.58
Soft Drinks Tax	11,593,282.05	1,186,246.20	1,396,097.75	11,803,133.60
Soft Drink Permit Fee	-506.82	10.00	4,912.05	4,395.23
Tobacco Tax	83,743,146.98	4,315,734.40	3,557,289.57	82,984,702.13
Tobacco Permit Fee	7,440.00	25.00	60.00	7,475.00
Unclaimed Property	3,045,087.12	0.00	0.00	3,045,087.12
Total	**$3,237,962,974.88**	**$344,313,082.80**	**$253,685,969.02**	**$3,147,315,861.08**

NOTICE

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